

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 57-35

November 4, 1957

## DISCONTINUANCE OF JANUARY 1 INVENTORIES OF TOBACCO MATERIALS, TOBACCO PRODUCTS, AND STAMPS

### Manufacturers of tobacco products:

**Purpose.** The purpose of this industry circular is to advise you of the discontinuance of the furnishing, on Form 2130 or 2131, of an inventory of tobacco materials, tobacco products, and tax stamps, held in each factory as of January 1 of each year.

**Background.** In the past, the Internal Revenue Service has required manufacturers of tobacco products to furnish inventories, as of January 1 of each year, of tobacco materials, tobacco products, or tax stamps. In recent years, such inventories have been used principally for the compilation of statistics, particularly in the area of "tobacco materials used."

**Determination.** It has been determined to discontinue the compilation and release of statistics relating to tobacco materials used in the manufacture of tobacco products. This determination is based upon the finding that such statistics have lost their usefulness. Because of this and the desire to effect economies by eliminating requirements and services no longer considered necessary, the general furnishing of such inventories, as of January 1 of each year, of tobacco materials, tobacco products, and tax stamps, is hereby discontinued. This determination is not intended in any way to modify the provisions of regulations in 26 CFR 270.141(c) or 275.131(c).

**Inquiries.** Inquiries regarding this circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division